FRAUD CONTROL RESPONSIBILITIES

Role	Fraud Control Responsibilities
Vice President (Services and Resources)	The Vice President (Services & Resources) has principal responsibility for fraud control within the University of Adelaide. This includes: • developing an overall fraud control strategy for the University , including operational arrangements for dealing with fraud; • oversee fraud awareness and control training; • oversee the University of Adelaide fraud risk assessment process every two years; • oversee the follow-up of the fraud risk assessment by ensuring that all timetabled mitigation strategies are implemented in accordance with the Fraud Control Plan; • facilitate a review of the University of Adelaide Fraud Control Plan every two years, or following any significant structural change to University of Adelaide; • reporting to the Vice Chancellor and ACRC on fraud control initiatives undertaken by the University. • ensure that all fraud related policies and procedures are communicated and available to staff via the University of Adelaide portal; • develop systems to prevent, detect and respond to fraud.

Role	Fraud Control Responsibilities
Audit Compliance and Risk Committee	• The Audit Compliance and Risk Committee ("ACRC") is responsible for overseeing the process of developing and implementing the Fraud Control Plan. The ACRC is required to assure itself, on behalf of the Council the action proposed by the University appropriately addresses the fraud risks identified during fraud risk assessments. In so doing it will consider the nature and timing of a program of internal audits to monitor key controls. The ACRC will also review the reporting of the progress of reviews to determine whether appropriate fraud prevention and monitoring measures are in place.

Role	Fraud Control Responsibilities
General Counsel	• act as a central referral point for allegations of incidents of fraud to be reported, including ensuring that all instances of suspected fraud are appropriately recorded, investigated, and reported to the ACRC and satisfactorily resolved; • ensure that the Vice Chancellor and the ACRC are briefed on allegations of suspected fraud; • investigating minor or routine instances of fraud against the University in consultation with the Director of Human Resources and Chief Financial Officer.

Role	Fraud Control Responsibilities
Chief Financial Officer	• Design, implement and oversee a fraud detection program incorporating data analysis, management accounting reviews and post transition reviews. • Design and oversee fraud risk assessments in accordance with the timetable in C1. • Review the internal control environment after each detected occurrence of fraud. • Review annually the need for data analysis programs and consult with the Vice President (Services and Resources) on proposed recommendations and timetables for same. • Oversee appropriate management accounting reporting and post transaction reviews.

Role	Fraud Control Responsibilities
Director Human Resources	• Ensure the Fraud Control Plan and Policy are incorporated in the University induction program. • Ensure fraud awareness training is available to all relevant staff.

Role	Fraud Control Responsibilities
All Managers and supervisors	Managers and supervisors must be vigilant to the possibility of fraudulent behaviour and to respond accordingly. Managers are required to ensure that: • Internal reviews are undertaken of their business areas on a regular or at least annual basis and that any significant changes in responsibilities and inherent fraud risks are reported to the Vice President (Services and Resources); and • they inform new staff of the fraud prevention policies and procedures that are to be observed.

Role	Fraud Control Responsibilities
Executive Managers	• Fostering and maintaining the highest standards of ethical behaviour to comply with the University of Adelaide Code of Conduct and Fraud Control Policy and Fraud Control Plan.

Role	Fraud Control Responsibilities
All staff	All University staff shall: • promote professional and ethical practice by setting an appropriate example and recognising the contributions of others; • not condone, or fail to take appropriate action in relation to, suspected fraudulent or improper conduct within University of Adelaide; • assist in the implementation of fraud risk management strategies and participate fully in activities relating to fraud control; • remain vigilant and report all instances of suspected fraud immediately to the Branch Head, Head of School or General Counsel where they hold any concern, suspicion, or information of any instance of fraudulent, corrupt or improper conduct and encourage others to do the same; • deal with all reports of fraud or improper conduct in a professional and prompt manner in accordance with section 3.2; • not knowingly make a false or misleading report; • not act in a retaliatory, discriminatory or otherwise adverse manner in regard to a person, on account of that person making a genuine report or providing assistance in a relevant inquiry; and • not hinder or impede an investigation, and shall give every courtesy and assistance to any person authorised by management to conduct an investigation.